



South Asia

Independent Assurance Statement to Concentrix Corporation on their Annual Greenhouse Gas Inventory Management Plan Report for the Calendar Year 2022

To,
Concentrix Corporation
39899 Balentine Dr.Suite 235 Newark, CA USA 94560

Introduction and Engagement

Concentrix Corporation (Concentrix) (hereinafter referred to as "Client") entrusted **TÜV SÜD South Asia Pvt. Ltd.** (hereinafter referred as "**TÜV SÜD**") to conduct the independent assurance on its Annual Greenhouse Gas (Scope 1,2 & 3) inventory management plan (the "GHG inventory") presented in their report on GHG Inventory for the calendar year ended December 31, 2022 comprising the Emissions Inventory (the "Report") against the assurance criteria to a limited level of assurance and materiality of the professional judgement of the verifier using ISAE 3410 and ISO 14064-3:2019 for greenhouse gas emissions.

Concentrix is responsible for the preparation of the external Data and the GHG Report. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation of a GHG report that is free from material misstatement, whether due to fraud or error. **TÜV SÜD**, in performing assurance work, is responsible for the management of **Concentrix**. The assurance statement, however, represents **TÜV SÜD**'s independent opinion and is intended to inform all stakeholders, including **Concentrix**.

This assurance engagement was conducted against the "WRI/WBCSD GHG Protocol (Greenhouse Gas Protocol)" and ISAE 3410 Standard. The verification was carried out by a multidisciplinary team including assurance practitioners, engineers, and environmental experts of **TÜV SÜD** in the month of August & September 2023 for 64 sites, across 42 countries where the delivery of customer service and experiences are carried out across the world.

Scope, Boundary and Limitation of Assurance

Our assurance engagement covered the operations and activities of the Company for the following requirements:

- Verifying conformance with the Company's reporting methodologies
- Evaluating the accuracy and reliability of data for the selected indicators

Scope:

Our Assurance engagement covers the aspects of GHG Emissions inventory (Scope1, 2 & 3) for Calendar Year 2022 as mentioned below:



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Under GHG Calculation Data, **TÜV SÜD** will assure the following:

- **Scope 1: Activity Wise**

Concentrix's direct emissions are from all equipment and assets owned and are as follows:

1. *Stationary Combustion*—This includes emissions from fuel purchased to operate Concentrix-owned generators and natural gas consumption.
2. *Mobile Combustion*—This includes emissions from fuel purchased to operate owned vehicles.

- **Scope 2: Activity Wise**

1. All purchased electricity paid to landlords or energy suppliers.

- **Scope 3:**

Only relevant scopes are included which are as follows:

1. Category 1. Purchased Goods and Services
2. Category 2. Capital Goods
3. Category 3. Transmission and Distribution Losses
4. Category 6. Business Travel
5. Category 7: Employee Commuting
6. Category 13. Leased Assets

Organizational Boundary for Reporting GHG emission

- Globally 321 sites, across 42 countries where the delivery of customer service and experiences are carried out across the world.

Reporting Protocols against which verification was conducted:

- GHG Protocol Corporate Accounting and Reporting Standard prepared by the World Business Council on Sustainable Development (WBCSD) and the World Resources Institute (WRI).

Verification Protocols used to conduct the verification:

- The Assurance engagement was conducted in line with the requirements of the ISAE 3410 Assurance.

Level of Assurance:

- **Limited:** Limited Assurance is a normally used assurance level across MNCs reporting to global sustainability standards.



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Our Verification Methodology & Approach:

TÜV SÜD has carried out this assurance engagement in accordance with ISAE 3410 and ISO 14064-3:2019. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- Conducted a kickoff meeting with **Concentrix team**, to confirm the verification criteria, verification protocol, team, schedule, and verification plan
- Conducted weekly connect and interviewed with key people responsible for compiling the data and drafting the report
- Established verification methodology, criteria, objective, timeline, sample site selection, and working plan
- Verification of the content as well as context and application of the Report content, and principles, and the quality of information presented in the Report over the reporting period.
- Reviewed, Verified and Assured the annual GHG Inventory – Scope 1,2 & 3 in accordance with the requirements of the "WRI/WBCSD GHG Protocol (Greenhouse Gas Protocol)" Standard, as set out in the subject matter paragraph, in all material respects.
- Performed sample-based assessment of the processes for generating, gathering, and managing the quantitative and qualitative data
- Reviewing & confirming that the calculation criteria have been appropriately applied in line with the procedures outlined in the Criteria and review procedures to support the logicity of the data & information incorporated.
- Assessment of the applicability and appropriateness of the data collection, quantification and data management incorporated in the Report.
- Verification of the fact that no material distortion has been done at any stage.

Our Independence, Ethical Requirements and Quality Control

Our team comprising multidisciplinary professional, have complied with independent protocol of TÜV SÜD, which address the requirements of standard in the role as independent Verifier. TÜV SÜD states its independence and impartiality and confirms that there is "no conflict of interest" with regard to this assurance engagement. In the reporting year, TÜV SÜD did not work with **Concentrix** on any engagement that could compromise the independence or impartiality of our findings, conclusions, and recommendations. TÜV SÜD was not involved in the preparation of any content or data included in the Report, except for this assurance statement.

TÜV SÜD maintains complete impartiality towards any individuals interviewed during the assurance engagement.



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Our Responsibility

Our responsibility is to express a limited assurance conclusion on the GHG inventory report based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3410, Assurance Engagements on Greenhouse Gas Statements ("ISAE 3410"), issued by the International Auditing and Assurance Standards Board. That standard requires that we plan and perform this engagement to obtain limited assurance about whether the GHG statement is free from material misstatement.

Our evidence gathering procedures were designed to ascertain that **Concentrix** GHG inventory is presented in the Report in all material respects with the requirements of International Standard on Assurance Engagements 3410 and "WRI/WBCSD GHG Protocol (Greenhouse Gas Protocol)"

The procedures we performed were based on our professional judgment and included inquiries, observation of process followed, inspection of documents, analytical procedures, evaluating appropriateness of quantification methods, agreeing, or reconciling with underlying data, etc.

Exclusions

The Assurance scope Excludes the following:

- Our engagement did not include an assessment of the adequacy or the effectiveness of **Concentrix's** management of GHG Emission related issues. During the assurance process, **TÜV SÜD** did not visit any external stakeholder's premises and no external stakeholders were even interviewed as a part of the GHG Inventory engagement.
- Review of the Scope (1,2, & 3) components included in the Report (scope of work/assignment) which, we have been informed by the Company, are derived from the Company's records only.
- The Company's statements describe expression of opinion, belief, inference, aspiration, expectation, aim of future intention.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that **Concentrix's** GHG inventory report for the Calendar year ended December 31st, 2022 is not prepared, in all material respects, in accordance with the International Standard on Assurance Engagements 3410, "WRI/WBCSD GHG Protocol (Greenhouse Gas Protocol)" and ISAE 3000 Standard.

Data Verified

TÜV SÜD has evaluated and verified the Data presented in Report. The reported GHG emissions for the reporting period as per **CONCENTRIX** Report on GHG Inventory for the year ended **December 31, 2022** are:



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Scope	GHG emissions (in Metric tonnes of CO ₂ e)
Scope 1	2,017.81
Scope 2	123,635.76
Scope 3	
Purchased Goods & Services	106,793.97
Capital Goods	14,835.16
Transmission and Distribution Losses	16,793.25
Air Travel	2,513.45
Hotel	737.03
Car Rental	40.73
Land Transportation	10,419.48
Train	0.49
Leased Assets	910.12
Employee Commuting	84,057.94
TOTAL	362,755.19

Statement of Independence, Impartiality and Competence

TÜV SÜD South Asia Pvt. Ltd is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 150 years history in providing these services.

No member of the assurance team has a business relationship with **Concentrix**, its Directors or Managers beyond that of verification and assurance of sustainability data and reporting. We have conducted this assurance independently and we believe there to have been no conflict of interest.

TÜV SÜD has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

Our Assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 25 years combined experience in this field and an excellent understanding of TÜV SÜD's standard methodology for the verification of greenhouse gas emissions data.

Our report does not extend to any disclosures or assertions relating to future performance plans and/or strategies disclosed in the reports

Attestation,

Ashish Rawat



Dr. Ashish Rawat,
Technical Reviewer

DGM & Head-Environment & Sustainability Services
TÜV SÜD South Asia Pvt. Ltd, Okhla, New Delhi-110020

Date: September 12, 2023